

# **DAN CONSULTING(STRAND HOUSE) ApS**

Kristianiagade 2  
2100 København Ø

Årsrapport  
1. juli 2015 - 30. juni 2016

Årsrapporten er fremlagt og godkendt på  
selskabets ordinære generalforsamling den

**30/11/2016**

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**Angela Bennett**  
**Dirigent**

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# Virksomhedsoplysninger

**Virksomheden** DAN CONSULTING(STRAND HOUSE) ApS  
Kristianiagade 2  
2100 København Ø

Telefonnummer: 22422648  
e-mailadresse: [audit@danconsulting.eu.com](mailto:audit@danconsulting.eu.com)

CVR-nr: 32329896  
Regnskabsår: 01/07/2015 - 30/06/2016

# Ledelsespåtegning

## MANAGEMENT'S STATEMENT

Today the management have discussed and approved the Annual Report of Dan Consulting (Strand House) ApS for the year 1 July 2015 – 30 June 2016.

The Annual Report is presented in accordance with the Danish Financial Statements Act.

In my opinion the Financial Statements giving the true and fair view of the Company's financial position at 30<sup>th</sup> June 2016 and of the results of the Company's operations for the financial year 1 July 2015 – 30 June 2016.

The Management's Review includes in my opinion a fair presentation of the matters dealt with in the review.

I recommend the Annual Report be approved at the Annual General Meeting.

Management

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Angela Bennett

Copenhagen, den 26/11/2016

**Direktion**

Angela Bennett

# Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse B. Den anvendte regnskabspraksis er ændret i forhold til foregående periode.

## ACCOUNTING POLICIES

### General Information

The financial statements of Dan Consulting ApS. for the financial year 2015/16 have been prepared in conformity with the provisions of the Financial Statements Act on class B enterprises.

The accounting policies applied in the financial statements are consistent with those of the previous year.

The reporting currency is Danish kroner.

### Recognition and measurement in general

The financial statements have been prepared under the historical cost convention.

Income is recognised in the income statement when earned. Value adjustments of financial assets and liabilities measured at fair value or amortised cost are also recognised in the income statement. Costs incurred to generate the earnings for the year are also recognised in the income statement, including amortisation, depreciation, impairment losses and provisions as well as reversals resulting from changed accounting estimates of amounts previously recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future financial benefits will flow to the Company and it is possible to obtain a reliable measurement of the individual assets.

Liabilities are recognised in the balance sheet when it is probable that future financial benefits will flow from the Company and it is possible to obtain a reliable measurement of the individual liabilities.

On initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item.

Anticipated losses and risks arising before the presentation of the financial statements and confirming or disconfirming facts and circumstances known at the reporting date are taken into consideration at recognition and measurement.

### Foreign currency translation

Foreign currency transactions are translated at the exchange rates ruling at the transaction dates. Gains and losses arising from movements between the exchange rates at the date of the individual transaction and the date of payment are recognised in the income statement as financial income or financial expenses.

## INCOME STATEMENT

### General information

Certain income and expenses have been aggregated in the item designated 'Gross profit' with reference to section 32 of the Financial Statements Act.

### Gross profit

Gross profit is a combination of the items of 'Revenue', 'Operating income', 'Other operating income', 'Operating costs', and 'Other external costs'.

### Administrative expenses

Administrative expenses include expenses for Management and administrative staff, office expenses, amortisation and depreciation, etc.

### Other external expenses

Other external expenses include costs for sales, advertising, administration, premises, bad debts, rental expenses under operating leases, etc.

### Staff costs

Staff costs include wages, salaries and other pay-related costs, such as sickness benefits for enterprise employees less wage/salary reimbursement from the Government.

### Financial income and expenses

Financial income and expenses are recognised in the income statement based on the amounts which relate to the financial year. Financial income and expenses include interest revenue and expenses, finance charges in respect of finance leases, realised and unrealised capital gains and losses on securities, accounts payable and

transactions in foreign currencies, repayment on mortgage loans, and surcharges and allowances under the tax prepayment scheme. Dividends from other equity investments are recognised as income in the financial year in which the dividends are declared.

### **Tax on net profit for the year**

Tax for the year comprises current tax and changes in deferred tax. The share attributable to the profit or loss for the year is recognised in the income statement, and the share attributable directly to equity is recognised directly in equity.

## **BALANCE SHEET**

### **Property, plant and equipment**

Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. The depreciable amount is cost less estimated residual value at the end of the useful life of the relevant asset. Cost includes the purchase price and expenses directly related to the acquisition until the time when the asset is ready for use. The cost of assets produced in-house includes costs for materials, components, subcontractors, direct payroll costs and indirect production costs. Depreciation is computed using the straight-line method over the following estimated useful lives of the individual assets and their residual values:

	User time	Residual value
Tools and equipment	5years	0%

### **Receivables**

Receivables are measured at amortised cost, which normally corresponds to the nominal value. The value is reduced by an allowance for expected impairment losses.

Impairment of accounts receivable past due is established on individual assessment of receivables.

### **Corporate income tax and deferred tax**

Current tax liabilities and current tax receivables are recognised in the balance sheet as tax calculated on the taxable income for the year adjusted for tax on the taxable income for previous years and for prepaid taxes. Deferred tax is measured using the balance-sheet liability method on any temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. In cases where the tax base can be determined under alternative taxation rules, such as in relation to shares, deferred tax is measured on the basis of the intended use of the relevant asset or settlement of the liability.

Deferred tax assets, including the tax base of tax losses allowed for carry forward, are measured at their anticipated realisable values, either by elimination in tax on future earnings or by being offset against deferred tax liabilities within the same legal tax entity. Any deferred net tax assets are measured at their net realisable values.

Deferred tax is measured based on the tax rules and tax rates applicable when the deferred tax is expected to crystallise as current tax according to the legislation in force at the reporting date. Any change in deferred tax as a result of changes in the tax rates is recognised in the income statement.

The corporate income tax rate decreased gradually from 23,5% to 22% in the financial years 2015 to 2016. Deferred tax is measured based on the tax rules and tax rates applicable when the deferred tax is expected to crystallise as current tax according to the legislation in force at the reporting date. The effect of the change in the accounting estimates are recognized with xxx kr.

### **Payables**

Other payables, comprising trade payables and amounts owed to Group enterprises and associates and other accounts payable, are measured at amortised cost, which normally corresponds to the nominal value.

# Resultatopgørelse 1. jul 2015 - 30. jun 2016

	Note	2015/16 kr.	2014/15 kr.
Nettoomsætning .....		2.740.089	2.740.089
Eksterne omkostninger .....		-1.509.815	-1.509.815
<b>Bruttoresultat .....</b>		<b>1.230.274</b>	<b>1.230.274</b>
Personaleomkostninger .....		-1.260.077	-1.260.077
Af- og nedskrivninger af materielle og immaterielle anlægsaktiver .....		-5.000	-5.000
<b>Resultat af ordinær primær drift .....</b>		<b>-34.803</b>	<b>-34.803</b>
Andre finansielle indtægter .....		42.681	42.681
Øvrige finansielle omkostninger .....		-11.467	-11.467
<b>Ordinært resultat før skat .....</b>		<b>-3.589</b>	<b>-3.589</b>
Skat af årets resultat .....		843	843
<b>Årets resultat .....</b>		<b>-2.746</b>	<b>-2.746</b>
<b>Forslag til resultatdisponering</b>			
Foreslået udbytte indregnet under egenkapitalen .....		-2.746	-2.746
<b>I alt .....</b>		<b>-2.746</b>	<b>-2.746</b>

# Balance 30. juni 2016

## Aktiver

	Note	2015/16 kr.	2014/15 kr.
Goodwill .....		5.000	5.000
<b>Immaterielle anlægsaktiver i alt .....</b>		<b>5.000</b>	<b>5.000</b>
Andre anlæg, driftsmateriel og inventar .....		1.751	1.751
<b>Materielle anlægsaktiver i alt .....</b>		<b>1.751</b>	<b>1.751</b>
<b>Anlægsaktiver i alt .....</b>		<b>6.751</b>	<b>6.751</b>
Tilgodehavender fra salg og tjenesteydelser .....		312.299	312.299
<b>Tilgodehavender i alt .....</b>		<b>312.299</b>	<b>312.299</b>
Likvide beholdninger .....		21.679	21.679
<b>Omsætningsaktiver i alt .....</b>		<b>333.978</b>	<b>21.679</b>
<b>Aktiver i alt .....</b>		<b>340.729</b>	<b>340.729</b>



# Balance 30. juni 2016

## Passiver

	Note	2015/16 kr.	2014/15 kr.
Registreret kapital mv. ....		80.000	80.000
Overført resultat .....		34.559	34.559
<b>Egenkapital i alt .....</b>		<b>114.559</b>	<b>114.559</b>
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring .....		226.170	226.170
<b>Kortfristede gældsforpligtelser i alt .....</b>		<b>226.170</b>	<b>226.170</b>
<b>Gældsforpligtelser i alt .....</b>		<b>226.170</b>	<b>226.170</b>
<b>Passiver i alt .....</b>		<b>340.729</b>	<b>340.729</b>